

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Assessors, Auditors, and Information Technology Staff

FROM: Cheryl A.W. Musgrave, Commissioner, Department of Local Government Finance *WMM*

Diane Powers, Director, Legislative Services Agency *DP*

DATE: Tuesday, October 28, 2008

RE: Oil and Gas Assessment Data File Submissions

The Department of Local Government Finance (DLGF) and Legislative Services Agency (LSA) require annual reporting of oil and gas assessments. Counties are required to submit a data export file under the OILGAS specification. Under the current 2003A data format specification, there is insufficient information to properly allocate oil and gas property assessed values to the correct taxing districts, thus making it very difficult to resolve any discrepancies between assessors' data and auditors' abstract data using the oil and gas data submission alone. It is apparent that this requirement has presented significant challenges to the counties, and thus after careful review of this situation, the DLGF and LSA have jointly determined an alternative course of action for those counties reporting oil and gas assessments.

Effective immediately, the DLGF and LSA will suspend the requirement of oil and gas assessment data submissions under the OILGAS file format. Counties will be allowed to provide a written explanation of variances resulting from missing oil and gas assessments. This can be sent to DLGF and LSA as a spreadsheet list of oil and gas assessments from the County Assessors, a written statement from the County Auditor confirming that unidentified records in the TAXDATA submission are oil and gas records, or some other manner that adequately addresses variances between property and tax billing datasets. At a minimum, the county official must provide the total oil and gas AV by state taxing district number.

The DLGF and LSA are currently working to revise all data file format specifications. During this process the OILGAS data file format will be restructured to resolve the issues with the current file format. Counties will once again be required to submit OILGAS files, under the new file structure, beginning with 2009 Pay 2010 assessments. More information about the new data standards will be issued as we draft the new administrative rule.

Thank you for all of your hard work toward data compliance. Questions regarding this memorandum may be directed to Bonita Wheatley, Assistant Director of Operations, DLGF at Bwheatley@dlgf.in.gov, or Bob Sigalow, Sr. Fiscal Analyst, LSA at bsigalow@iga.in.gov.